

**CONTROLLER OBJECTS AND COMMODITIES
WHICH WILL EXCLUDE VOUCHER AMOUNTS FROM BEING AN MBE VOUCHER AMOUNT
ALSO KNOWN AS "GAD LIST"**

102	ADDITIONAL ASSISTANCE	
1515	ADMINISTRATIVE AND GENERAL EXPENSES	
831	ADMINISTRATIVE HEARINGS	
1202	AID TO POLITICAL SUBDIVISIONS	
1532	AMORTIZATION EXPENSE	
1305	ASSOCIATION DUES	
1533	BAD DEBT EXPENSE	
1320	BAD DEBT EXPENSE	
724	BOAT SHIP RENTAL/LAUNCHING FEES	
1306	BOND PAYMENTS	
1411	BUILDINGS-PURCHASE /TRADE	
1121	CAP LEASE PAYMENT TO TREASURER (NON-DP)	
1021	CAP LEASE PAYMENT TO TREASURER(NON-DP)	
1022	CAPITAL LEAS (S) (NON-DP)	
1122	CAPITAL LEAS (S) (NON-DP)	
322	CAPITAL LEASE (S) TELECOMMUNICATIONS	
1141	CAPITAL LEASE- PAYMENTS TO TREASURER(DP)	
1042	CAPITAL LEASE(S) (DP)	
1142	CAPITAL LEASE(S) (DP)	
1041	CAPITAL LEASE-PAYMENTS TO TREASURER(DP)	
1578	CAPITAL OUTLAYS - GAAP	
2999	COST ALLOCATION EXPENDITURES	
1531	DEPRECIATION EXPENSE	
305	DGS - OFFICE OF TELECOMMUNICATIONS	
1481	EASEMENT ACQUISITIONS	
1204	EDUCATIONAL GRANTS	
211	EMPLOYEE AWARDS	
180	EMPLOYEES BENEFITS CREDITS	
162	EMPLOYEES' PENSION SYSTEM	
1210	EMPLOYEES' PENSION SYSTEM GRANTS	
161	EMPLOYEES' RETIREMENT	
1209	EMPLOYEES' RETIREMENT SYSTEM GRANTS	
1516	EQUIPMENT SERVICE COSTS	
1529	EXPENDITURE TRANSFER	
1530	EXPENDITURE TRANSFER (CONTRA)	
1528	EXPENDITURES - GAAP PR YR REVERSAL	
619	FUEL - MISCELLANEOUS	
606	FUEL - NATURAL GAS/PROPANE	
608	FUEL - STEAM	
607	FUEL - WOOD	
1525	GAAP - ACCTS PAYABLE EXPENDITURES	
1526	GAAP - GRANT EXPENDITURES	
734	GARAGE OR STORAGE SPACE RENTAL	
705	GARAGE RENT	
1296	GRANTS FOR SUBSIDIZED RENTS	
1206	GRANTS OTHER ST GOV PROG/AGENCIES(MRC)	
1297	GRANTS TO HEALTH PROVIDERS	
1207	GRANTS TO NON-GOVERNMENTAL ENTITIES	
714	HANGAR RENTAL/LANDING FEE	
1203	HEALTH AND INSURANCE GRANTS	
152	HEALTH INSURANCE	
1444	HEATING	
402	IN STATE/CONFERENCES/SEMINARS/TRAINING	
401	IN STATE/ROUTINE OPERATIONS	
1205	INMATE PAYMENTS	
1144	INSTALL PAYMENT- TREASURER (DB,NON-CAP)	
1044	INSTALL PAYMENT(S)-TREASURER(DB,NON-CAP)	
1024	INSTALL PAYMNT-TREASURER(NON-DP,NON-CAP)	
1124	INSTLL PAYMNT-TREASURER(NON-DP,NON-CAP)	
704	INSURANCE	
713	INSURANCE	
723	INSURANCE	
733	INSURANCE	
1302	INSURANCE COVERAGE	
1307	INTEREST	
1310	INTEREST ON LATE PAYMENTS	
1311	INTEREST ON TREASURY CASH OVERDRAFTS	
1312	INTEREST ON TREASURY DEPOSITS	
951	ITEMS FOR RESALE	
166	JUDGES' PENSION SYSTEM	
2490	LAND	
1401	LAND	
1402	LAND IMPROVEMENTS	
1308	LICENSES	
698	LOAN REPAYMTS-ENERGY CONVSERV LOAN FUND	

1433	LOANS TO PRIVATE / NONPROFIT INDIVIDUALS/ORG	
167	MASS TRANSIT ADMIN PENSION SYSTEM	
697	MES (Maryland Environmental Services) CHARGES	
110	MISCELLANEOUS ADJUSTMENTS	
304	MISCELLANEOUS COMMUNICATIONS CHARGES	
169	NATURAL RESOURCES POLICE RETIREMENT SYS	
1043	OPERATING LEASE(S) (DP)	
1143	OPERATING LEASE(S) (DP)	
1023	OPERATING LEASE(S) (NON-DP)	
1123	OPERATING LEASE(S) (NON-DP)	
1213	OPT RETIREMENT/PENSION SYS (TIAA) GRANTS	
168	OPTIONAL RETIREMENT/PENSION SYSTEM(TIAA)	
1399	OTHER	
199	OTHER FRINGE BENEFIT COSTS	
1299	OTHER GRANTS, SUBSIDIES & CONTRIBUTIONS (including Sponsorships)	
1499	OTHER LAND AND STRUCTURES	
1899	OTHER LAND AND STRUCTURES	
799	OTHER MOTOR VEHICLE CHARGES	
171	OTHER PENSION SYSTEMS	
170	OTHER RETIREMENT SYSTEMS	
404	OUT-OF-STATE/CONFERENCES/SEMINARS/TRAIN	
403	OUT-OF-STATE/ROUTINE OPERATIONS	
104	OVERTIME EARNINGS	
198	PAYROLL REIMBURSEMENTS	
202	PER DIEM PAYMENTS	
301	POSTAGE	
1445	POWER LINES	
221	PRIZES AND AWARDS TO NON EMPLOYEES	
1214	PUBLIC ASSISTANCE PAYMENTS	
101	REGULAR EARNINGS	
1301	RENT	
1519	RESERVE FOR REVERSIONS	
154	RETIREE'S HEALTH INSURANCE PREMIUMS	
1447	ROADS	
216	ROYALTY PAYMENTS	
105	SHIFT DIFFERENTIAL	
151	SOCIAL SECURITY CONTRIBUTIONS	
213	SOCIAL SECURITY CONTRIBUTIONS	
1201	SOCIAL SECURITY CONTRIBUTIONS-GRANTS	
220	SPECIAL PAYMENTS PAYROLL	
153	SPECIAL SUBSIDIES	
165	STATE POLICE RETIREMENT SYSTEM	
1208	STATEWIDE COST ALLOCATION	
1498	STATEWIDE CRITICAL MAINTENANCE	
1304	SUBSCRIPTIONS	
1542	TAX REFUNDS - IRS NON REPORTABLE	
1541	TAX REFUNDS - IRS REPORTABLE	
1298	TAXABLE GRANTS, CONTRIBUTIONS & SUBSIDIES	
164	TEACHERS' PENSION SYSTEM	
1212	TEACHERS' PENSION SYSTEM GRANTS	
163	TEACHERS' RETIREMENT SYSTEM	
1211	TEACHERS' RETIREMENT SYSTEM GRANTS	
303	TELECOMMUNICATIONS	
302	TELEPHONE	
181	TUITION WAIVERS	
189	TURNOVER EXPECTANCY	
1538	UNDISTRIBUTED DISBURSEMENTS	
1599	UNDISTRIBUTED OBJECT CODE (DEFAULT)	
174	UNEMPLOYMENT COMPENSATION	
214	UNEMPLOYMENT COMPENSATION	
622	UTILITIES - COMBINED UTILITY PURCHASES	
620	UTILITIES - ELECTRICITY	
699	UTILITIES - MISCELLANEOUS	
621	UTILITIES - WATER/SEWAGE	
789	VEHICLE COMMUTER CHARGE	
1443	WATER	
175	WORKERS' COMPENSATION	
215	WORKERS' COMPENSATION	
176	WORKERS' COMPENSATION RESERVE FUND	

MOU'S	MEMORANDUMS OF UNDERSTANDING WITH STATE AND COUNTY AGENCIES INCLUDING COMMUNITY COLLEGES	
* DGS	* DGS STATEWIDE CONTRACTS (EXCLUDE FOR AWARDS, INCLUDE FOR (MBE &SBR) PAYMENT REPORTS)	http://dgs.maryland.gov/Pages/Procurement/BidsAwards.aspx_SELECT "AWARDED" STATUS
* DBM	* DBM STATEWIDE CONTRACTS (EXCLUDE FOR AWARDS, INCLUDE FOR (MBE &SBR) PAYMENT REPORTS)	http://dbm.maryland.gov/contractors/swcontracts/Pages/StatewideContractsHome.aspx
DOIT	DOIT STATEWIDE CONTRACTS	http://goma.maryland.gov/Documents/MBE_Toolkit/DOITMasterContractswithDelegatedMBEReporting.pdf
COMMODITY_ID	COMMODITY_NAME	
91577	TELEPHONE SERVICES, LONG DISTANCE AND LOCAL (INCLUDING TELEX AND WATTS SERVICES)	
96137	FLEET MANAGEMENT	
96141	FUEL MANAGEMENT SERVICES	
96171	TALENT AGENCY SERVICES	
96287	TRAVEL, LOCAL (PROVIDED BY THIRD PARTY)	
97145	OFFICE SPACE RENTAL OR LEASE	
99510	GOVERNMENT PAYMENT - EXCLUDING STATE OF MD	
99525	WORKING FUND PAYMENT, TRANSMITTALS	
99572	GOVERNMENT PAYMENT - US POSTAL SERVICE	
99575	REFUNDS	
99580	EXPENSE ACCOUNT PAYMENTS/REIMBURSEMENTS (EXCLUDING TUITION)	
99595	UTILITY PAYMENT	
99540	INMATE WORKING FUND	
99641	does not exist in ADPICS	
95655	SUBSCRIPTIONS: TELEVISION, SATELLITE, ON LINE SERVICE, COMPUTER	

*** NOTES FROM SBR ANNUAL REPORT INSTRUCTIONS:**

All purchases, including credit cards, made from control agency statewide contracts are reportable unless they are specifically listed on the GAD exclusions list.

Example #1: Purchases made from the three current DGS statewide office supply contracts (Rudolph's, Staples, and AJ Stationers) are SBR-reportable because office supplies are not specifically excluded on the GAD list. Therefore, these transactions should be included in your report totals.

Example #2: The DGS statewide contract with Mansfield Oil for fuel oil; fuel oil is listed on the GAD document as a non-reportable expense and therefore should not be included in your report totals. Line 2: Enter the total payments made in FY 2015 to SBR contractors using the corporate purchasing card. Using the A30USB12 SBR detail report, make any necessary adjustments to this amount based on the GAD exclusions list. Enter the final adjusted SBR P-card total on Line 2 of the Summary Statement. REMINDER: ALL preferred provider purchases are excluded from SBR reporting

*** EXCERPT FROM FY2015 ANNUAL MBE PROCUREMENT REPORT GUIDELINES PAGES 3&4:**

DGS Contracts: Regarding AWARDS, **agency-specific** commodities and maintenance contracts awarded by or through the Department of General Services (DGS) should be included on the **agency's** annual report on Forms 1 and 2. Non-delegated DGS contracts (i.e., Statewide, Capital Construction, etc.) should be excluded from Forms 1 and 2, as DGS will report these awards.

Regarding EXPENDITURES **all MBE expenditures from DGS statewide contracts and delegated contracts** should be included on the using agency's Form 3 Payments/Subcontractor Utilization Database.

DoIT/DBM Master Contracts: Certain Department of Budget and Management (DBM) and Department of Information Technology (DoIT) master contracts have been delegated to the using agency for purposes of MBE compliance and reporting. All task order awards made from these delegated contracts should be reported on Forms 1 and 2 by the using agency. Payments made to task order contractors (MBE prime and MBE subcontractor) during FY 2015 are to be reported on Form 3. For non-delegated DoIT/DBM Statewide contracts, agencies should report only expenditures to MBEs in the Form 3 Payments/Subcontractor Utilization Database. (See the [DBM website](#) and the DOIT Master Contracts (on the GOMA website) for the most current list of contracts for which MBE responsibility has been delegated.)

Multi-year contracts: The full value of a multi-year contract should be reported on Forms 1 and 2 in the year that the multi-year contract was awarded. Ex: A 3-year contract for \$4,000,000 was awarded on November 12, 2014 by Agency X. The contract includes 2 one-year option periods and has a 25% MBE subcontracting goal. For FY 2015, Agency X should include the entire \$4,000,000 award on Form 1, and the \$1,000,000 subcontract amount on Form 2 in the appropriate MBE categories. If exercised, the 1st option should be reported in FY 2018 and the 2nd in FY 2019. **DO NOT spread the value of the 3-year initial award amount over the 3-year term of the contract.**

Form 3 MBE payment/subcontractor utilization data for multi-year contracts should reflect the actual payments disbursed to all MBE prime contractors and MBE subcontractors during: a) the current fiscal year reporting period, and b) contract-to-date.

Contract modifications: Changes to contracts that increase the overall contract value (i.e., change orders, extra work orders, supplemental agreements, contract amendments, etc.) are part of the agency's contract award activity and are to be reported in the year in which the modification is issued. Any MBE participation associated with the modification amounts should be included.

Direct Vouchers: Direct Vouchers are considered one-time-only procurement reportable purchases to be reported as awards on Forms 1 and 2 and as payments on Form 3. However, direct vouchers that represent DGS statewide master contract purchases or non-delegated DBM or DoIT contracts should only be reported **as payments** on Form 3. Do not report these voucher amounts **as awards** on Forms 1 and 2, as the control agencies have already reported these contracts on Forms 1 and 2 of their annual MBE report.

Corporate Purchasing Cards: P-card procurement reportable purchases are to be reported as awards on Forms 1 and 2, and as payments on Form 3 with the following exception: P-card purchases from all non-delegated DBM, DGS, and DoIT contracts should be excluded from Forms 1 and 2, as the control agency (DBM, DoIT or DGS) has already reported these contracts as part of their annual MBE report.

MBE Prime Contracts: PLEASE NOTE: For Forms 1 and 2 only, MBE subcontractor participation associated with a MBE prime contract award may not be reported twice. If the procurement unit reports the full value of the MBE prime contract in the MBE Prime Awards section on Form 2, the value of the MBE subcontract participation for that contract cannot be included in the MBE Subcontract Awards section of Form 2.